

## **FISCAL NOTE**

### **HB 373 - SB 487**

February 12, 2001

#### **SUMMARY OF BILL:**

- Amends TCA 67-1-110, cited as the Taxpayer Bill of Rights.
- The bill adds a new provision that if a Department of Revenue employee failed to honor a power of attorney, the employee could lose immunity privileges outlined in TCA 9-8-301.
- The bill would take effect upon becoming law.

#### **ESTIMATED FISCAL IMPACT:**

**MINIMAL**

*Current Department policy authorizes employees to accept Powers of Attorney.*

#### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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